INTERSTATE COMMERCE — CONTROL BY STATES — STATE TAXATION OF TELEGRAPH COMPANIES EXERCISING FEDERAL PRIVILEGES. — A foreign telegraph company which had accepted the provisions of a federal statute authorizing the construction and operation of lines along post roads, etc., was subjected to a license tax on its intrastate business. A part of the business of the company was interstate and a part consisted of sending messages for the federal government as required by the statute. *Held*, that the tax is not unconstitutional. *Williams* v. *City of Talladega*, 51 So. 330 (Ala.).

A state cannot interfere with the exercise of federal powers. *M'Culloch* v. *The State of Maryland*, 4 Wheat. (U. S.) 316. But a telegraph company which, as in the principal case, has accepted the rights conferred by the federal statute may be taxed on account of property owned and used within the state. *Western Union Telegraph Co.* v. *The Attorney General of the Commonwealth of Massachusetts*, 125 U. S. 530. A tax on gross receipts derived from intrastate business is constitutional. *Ratterman* v. *Western Union Telegraph Co.*, 127 U. S. 411. And a municipal charge for the use of city streets is valid. *St. Louis* v. *Western Union Telegraph Co.*, 148 U. S. 92. But it has been held that the federal franchise of a railroad company is not taxable by the state. *California* v. *Central Pacific Railroad Co.*, 127 U. S. 1. Similarly, a tax upon the franchise of a telegraph company operating under a federal statute has been held unconstitutional. *City & County of San Francisco* v. *Western Union Telegraph Co.*, 96 Cal. 140; *Western Union Telegraph Co.* v. *Lakin*, 53 Wash. 326. But in a decision in which the railroad case was not referred to, the United States Supreme Court has upheld a municipal license tax on a telegraph company, as a valid exercise of the police power. *Postal Telegraph Cable Co.* v. *Charleston*, 153 U. S. 692. Although there is a shadowy distinction between a franchise tax and a license tax, the cases may be reconciled on the ground that the vital question is always whether the tax does in effect interfere with the national purpose. See *Railroad Co.* v. *Peniston*, 18 Wall. (U. S.) 5, 30. If the distinction does not seem justifiable, the decision in the principal case is to be preferred.

INTERSTATE COMMERCE — WHAT CONSTITUTES INTERSTATE COMMERCE — CORRESPONDENCE SCHOOLS. — The plaintiff, a Pennsylvania corporation, contracted with the defendant in Kansas to instruct him by correspondence for a consideration. The plaintiff sued for breach of this contract in a Kansas court, which held that the plaintiff was debarred from suing, as it had not complied with certain regulations imposed by Kansas statutes. The decision was upheld in the Supreme Court of Kansas and this writ of error was then brought. *Held*, that the statutory regulations are void, as a burden on interstate commerce. *International Textbook Co.* v. *Pigg*, U. S. Sup. Ct., April 4, 1910.

The court places little reliance on the fact that the plaintiff's business involved the transportation of tangible articles of traffic such as books. It seems rather to be held that the importation of information from one state into another is, of itself, commerce. A state court has reached an opposite result in a case in which the same question was argued, the court being of the opinion that it was governed by the reasoning of those decisions in which the writing of insurance by a foreign corporation was held not to constitute interstate commerce. *International Textbook Co.* v. *Peterson*, 133 Wis. 302; *Paul* v. *Virginia*, 8 Wall. (U. S.) 168. The telegraph cases are cited as supporting the present decision. But the operation of the telegraph was brought under the commerce clause as being a necessary adjunct of commerce, and not on the ground that sending a telegram of itself was commerce. *Pensacola Telegraph Co.* v. *Western Union Telegraph Co.*, 96 U. S. 1. The principal case is additional proof that the insurance cases must be confined strictly to the points actually decided.

LANDLORD AND TENANT — CONDITIONS IN LEASE — EFFECT OF WAIVER. — A landlord, with notice of a subletting in breach of condition, received rent ac-